Regd. TI-27—100,000—21-5-48

(1948) Department

DEVELOPMENT

SERIES.

G.O. No. 3000

Dated 23-7-48

[Despatch Abstract.]

Subject: Sea Customs Act, 1878(VIII of 1878) Section 23 - Implementation of the General Agreement on Tariffs and trade by exempting certain articles from Customs duty - Government of India - Notification - Republished.

Extract from the Gazette of India, New Delhi, Tuesday, July, 6th, 1948.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)

New Delhi, the 6th July, 1948.

NOTIFICATION

CUSTOMS.

No. 31:- In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that with effect from the 8th July 1948 the articles specified in the third column of the Schedule hereto annexed shall be exempt from so much of the customs duty leviable thereon under the Indian Tariff Act, 1934 (XXXII of 1934), as is in excess of the rates specified in the fourth column of the said Schedule, the exemptions herein mentioned being granted in order to implement the General Agreement on Tariffs and Trade the text of which was authenticated by the Government of India at Geneva on the 30th October, 1947:-

SCHEDULE

Serial No.	Relative item No. in the first Schedule to the Indian Tariff, Act, 1934.	Name of article	Standard rate of duty except where otherwise stated
1	2	3	4
1	2	Bacon and Ham, not canned or bottled.	25 % ad VALOREM.
2	4	Butter and cheese	25% " "
3	4(1)	Milk, condensed or preserved, including milk cream, but excluding dried skim milk that is to say dried milk powder containing not more 4% of fat and no added ingredients.	25% " "
4		Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflowers.	30% AD VALROEM
5	8	Apples, Pears, Prunes and Grapes, fresh	30% AD VALOREM.
6	8(	Currants	Re.1/- per cwt.
7	9(3	Cassia, Lignea, ground or underground	50% AD VALOREM.
8	9(6	Vanilla beans	20% " "
9	12	Grass and clover seeds	15% " "
10	13	Cochineal.	20% " "
11	13(	Rosin	24% " "
12	15	Mineral grease, including petroleum Jelly	27% " "
13	15	Stearine	25% " "
14	15(5)	Fish Oil and Whale oil, hardened or hydrogenated	Rs-10/- per cwt.

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2.		3.	4.
15	15(6)	Tung Oil	30% AD VALOREM
16	15(8)	Neatsfoot oil	15% " "
17	16	Canned or bottled bacon, ham and lard	25% " "
18	16(1)	Fish, canned.	20% " "
19.	20(2)	Asparagus, canned	24~~12~~% " "
20	20(2)	Vegetables, canned all sorts other than tomatoes, onions, potatoes and cauliflowers	30% " "
21	21	Meat, canned	0% " "
22	21	Rennet essence	20% " "
23	21	Soups, canned or bottled	25% " "
24	21(1)	Meat frozen	20% " "
25	21(1)	Soups all sorts, not otherwise specified	25% "
26	22(3)	Wines not containing more than 42 per cent of proof sprit:-	
		(a) Champagne and other sparkling wines.	Rs.16/8/- per imperial gallon
		Other sorts	Rs.9/8/- per Imperial gallon
27	22(5)	Spirits:-	
		(a) Bitters	
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs.73/2/- per Imperial gallon
		(ii)not so entered	Rs.55/5 per Imperial gallon of the strength of London proof.
		(c) Perfumed Spirits	Rs. 60/-per Imperial gallon or 25% AD VALOREM whichever is higher plus one -fourth of the total duty.
		(d) Rum.	Rs.55/5-per Imperial gallon of the strength of London proof.

N.B:- Provided that -

(a) On any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30% AD VALOREM, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45% AD VALOREM.

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(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.

28	27(1)	Asphalt	% AD VALOREM.
29	27(2)	Crude and refined coal pit h.	27% " "
30	27(3)	All sorts of mineral oils, not otherwise specified	27% " "
31	28	Acetyl Salicylic acid in tablets or in powder, Atropine sulphate, Cresilic acid, Hyocine Hydrobromide, Phenobarbital, Vitamins A and E excluding fishliver oils, Cod-liver oil, packed in containers not exceeding 14 lbs. in capacity, Iodine in crude form, Lactose (Sugar of milk), penicilin and its products, Antibiotics such as streptomycine, gramicidin, tyrocidine and tyrothricin, sulpha drugs, and vitamin preparations other than fish-liver oil.	30% " "
32	28	Menthol	24% AL
33	28(8)	Acetic acid, Boric acid, Borax and Phenol	25% "
34	30	Paints, Solutions, and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	24% "
35	30	Lithopone	30% "
36	30(2)(d)	Ultramarine blue:-	
		(i)In packing of 1 lb. or over	30% " " or Rs. 8-8-0 per cwt. which ever is higher.
		(ii)In packing of ½lb. and over but than 1 lb:	30% AD VALOREM or Rs. 11-4-0 per cwt. whichever is higher.
		(iii)In packing of ¼lb. and over but less than ½ lb.	30% AD VALOREM or Rs 17.0.0. per cwt whic ever is higher.
		(iv) In packing of less than ¼ lb.	30% AD VALOREM or Rs.24/-per cwt. whichever is higher.
37	31(4)	Camphor	50% AD VALOREM
38	49	Douglas fir.	20% "
39	84	Cigarette paper in rolls and bobbins.	20% "
40	49(b)	Textile Manufactures, the following articles when made wholly or mainly of any of the cotton fabrics specified in Item No.48(3), AND NOT OF BRITISH MANUFACTURE, namely:-	10% AD VALOREM

		cross-stitch, drawn-thread or therwise embroidered bed sheets; bed spreads; bolster cases; counterpanes; cloths; table; cloths; tray; covers; bed; overs; table; dusters; glass-cloths; handkerchiefs; napkins; pillow cases; pillow slips; scarves; shirts; shawls sacks (cotton); towels and umbrella coverings	
41	49(2)	Ribbons	50% AD VALOREM.
42	52	Lace and trimings, made of cotton or linen.	25%
43	53	Linen embroideries.	"
44	55	Hats, caps and bonnets, all sorts excluding Pith hats and helmets	20%
45	60(2)	Glass-Electric lighting bulbs for torches and automobbiles	50%
46	60(3)	Glass beads and false pearls	"
47	71	Stoves for use with Kerosene, gasolene or other liquid fuels and burners therefor	20% "
48	72(4)	Passenger lifts and component parts there and accessories thereof	5% "
49	72(5)	Domestic refrigerators and parts therefor such as are specially designed for use with such refrigerators	30%
50	72(6)	Typwriters and component parts thereof and office machines all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one quarter of one brake-horse-power and component parts thereof.	20% "
51	73(2)	Carbons, electric; and electric medical apparatus	20% AD VALOREM.
52	73(4)	Complete wireless receivers electric valves specially designed for wireless reception instruments and component parts of wireless reception instruments other than electricl valves.	50% AD VALOREM when duty is leviable at the "Standard" rate and 44% AD VALOREM when duty is leviable at the "Preferential rate" as applicable to the produce or manufacture of the United Kingdom.
	73(4)	Combination radio-phonographs	54% AD VALOREM
	74(2)	Wooden railway sleepers	
	77(2)	Optical instruments	
	78	One-day alarm clocks	
	79	Musical instruments and de par thereof, sorts and records for talking machines.	

1.	2.	3.	
58	84	Fishing hooks	30% AD VALOREM
59	87	Wall boards of wood fibre	25% " "

Note:- The additional duties of customs leviable under section 5 of the Indian Finance Act, 1948 shall not be levied and collected on the articles specified in this Schedule.

(SD) K.R.P. AIYANGAR,
Joint Secretary.

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GOVERNMENT OF MADRAS
ABSTRACT

Acts and Rules - Sea customs Act, 1878 (VIII of 1878) - Section 23 - Implementation of the General Agreement on Tariffs and Trade by exempting certain articles from customs dutv-Government of India Notification - Republished.

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DEVELOPMENT DEPARTMENT

G.O. Ms. No. 3900 date

Read the following:

From the Government of India, Ministry of Finance (Revenue Division) No. 31 Customs dated 6th July 1948.

ORDER:

The following notification of the Government of India, Ministry of Finance (Revenue Division) will be republished in the Fort St. George Gazette.

(By order of H.E. the Governor)

(Sd) x x
Secretary to Government.

To
The Superintendent, Government Press for publication in the Fort St. George Gazette.
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